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US EPA RECORDS CENTER REGION 5



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December 31, 2002

**FOR INCLUSION IN THE
ADMINISTRATIVE RECORD**

**URGENT - REQUIRES
IMMEDIATE ATTENTION**

VIA FEDERAL EXPRESS AND TELECOPIER

Thomas Nash, Esq.
Associate Regional Counsel
U.S. EPA, Region IV
77 West Jackson Blvd.
Chicago, IL 60604-3590

Re: CRS Site, Ohio-De Minimis Settlement
Our Client: The Dow Chemical Company

Dear Mr. Nash:

We were informed immediately before the Holidays that U.S. EPA is planning to issue de minimis settlement offers for the CRS Site in Elyria, Ohio, based upon the Tech Law volumetric report. We request that U.S. EPA immediately rectify a legal error in Tech Law's volumetric report that pertains to The Dow Chemical Company and Union Carbide Corporation. Tech Law erroneously combined the waste-in volumes for Dow Chemical and Union Carbide. We request that this error be corrected immediately because there is absolutely no legal basis whatsoever for combining the volumes.

The Dow Chemical Company acquired Union Carbide Corporation on February 6, 2001. As of February 6, 2001 Union Carbide Corporation became a wholly owned subsidiary. Prior to 2001, Union Carbide Corporation's shares were publicly traded. While The Dow Chemical

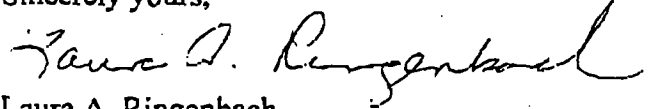
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Company now is the sole shareholder of Union Carbide Corporation, Dow and Union Carbide remain separate legal entities. The Dow Chemical Company is a Delaware corporation and Union Carbide Corporation is a New York corporation.

The Dow Chemical Company has no liability for the volume attributed to Union Carbide at the CRS Site, and we strongly urge U.S. EPA to immediately separate out the volumes for those respective companies. Secondly, the alleged shipments of materials to the CRS Site occurred in the mid to late 70's. At that time, The Dow Chemical Company and Union Carbide Company were also separate companies. Third, at no time has The Dow Chemical Company assumed environmental liabilities for the Union Carbide Corporation at the CRS Site. Finally, there is absolutely no legal authority under CERCLA, the NCP, or U.S. EPA's guidance that would require Tech Law to combine the volumes of two entirely separate legal entities, such as Union Carbide and The Dow Chemical Company.

We request that Tech Law's error be immediately corrected and that The Dow Chemical Company be provided its fair opportunity to receive a de minimis offer at the CRS Site.

Sincerely yours,


Laura A. Ringenbach

SV/mab

cc: Sandy Van Wormer, Esq.
Ben Baker